

CC:EL:CT-120967-97  
MENeedle

**DEC 05 1997**

Assistant Commissioner (Criminal Investigation) CP:CI

Assistant Chief Counsel (Criminal Tax) CC:EL:CT

Fraudulent Trust Article

In response to a request from Marlene Crooks dated November 19, 1997, we have reviewed the attached article entitled: Just Because It's a Trust, Doesn't Mean It's Trustworthy, concerning fraudulent trusts, and have found no legal concerns.

If you have any further questions, please feel free to contact Martin Needle of my staff on 622-4470.

BARRY J. FINKELSTEIN

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Attachment:  
As stated

PMTA: 00339